



H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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KOLKATA - 700 001
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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BRIJDHAM INFRASTRUCTURE PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **BRIJDHAM INFRASTRUCTUREPRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, in the case of the Balance Sheet of the state of affairs of the Company as at March 31, 2022 and in the case of the statement of profit and loss, of the loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without qualifying our opinion, we want to draw attention to the financial statements, which indicate that the accumulated losses of the Company have exceeded fifty per cent of its net worth as at 31st March, 2022. These conditions indicate the material uncertainty about the company's ability to continue as a going concern

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the Financial Statements and our Auditor's Report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

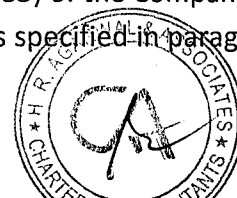
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As per the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, the order is not applicable to the company because it is a small company under section 2(85) of the Companies Act 2013. Therefore, this report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020.



2. As required by Section 143(3) of the Act, based on our audit we report that:
- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account.
 - d. In our opinion, the aforesaid standalone financial statements comply with accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. The Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2022. As per the notification of Ministry of Corporate Affairs, dated 13th June, 2017 reporting on the adequacy and operating efficiency of Internal Financial Controls is not required as it is a Small company.
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The company does not have any pending litigations which would have impact on its financial position in its financial statement.
 - (ii) The company did not have material foreseeable losses on long term contracts including derivative contracts that require provision under any law or Accounting Standards for which there were any material foreseeable losses.
 - (iii) No amount is required to be transferred to Investor Education and Protection Fund by the Company.

For H.R. AGARWAL & ASSOCIATES
Chartered Accountants
Firm Registration number: 323029E



(HARI RAM AGARWAL, FCA)
Partner
Membership number: 057625
UDIN : 22 057625 ATX KUS 7011

Place: Kolkata
Date: 31.08.2022



BRIJDHAM INFRASTRUCTURE PRIVATE LIMITED

CIN:-U70102WB2007PTC115391

Balance Sheet as at 31st March'2022

(Rs. In Thousand)

Particulars	Note No.	As at		As at	
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
I EQUITY & LIABILITIES					
(1) Shareholders' Fund					
(a) Share Capital	2	100.00		100.00	
(b) Reserve & Surplus	3	<u>(8,398.66)</u>	<u>(8,298.66)</u>	<u>(7,075.94)</u>	<u>(6,975.94)</u>
(2) Non Current Liabilities					
(a) Long Term Borrowings	4		37,090.00		38,028.13
(b) Deferred Tax Liability	5		1,320.47		659.47
(3) Current Liabilities					
(a) Other Current Liabilities	6		377.70		298.32
(b) Trade Payable	7		48.60		-
	Total		<u>30,538.11</u>		<u>32,009.98</u>
II ASSETS					
(1) Non-Current Assets.					
(a) Property, Plant & Equipment	8		28,404.15		28,882.27
(b) Security Deposit	9		945.40		945.40
(2) Current Assets					
(a) Trade Receivable	10	793.80			
(b) Other Current Assets	11	173.66		280.74	
(c) Cash and Cash Equivalents	12	<u>221.10</u>		<u>1,901.57</u>	
			1,188.56		2,182.31
	Total		<u>30,538.11</u>		<u>32,009.98</u>

Significant Accounting Policies 1
The notes are an integral part of these financial statements
As per our report of even date

For H. R. AGARWAL & ASSOCIATES

FRN: 323029E

Chartered Accountants




CA HARI RAM AGARWAL

(Partner)

M. No. - FCA 057625

UDIN : 22057625ATX KUS 7011

For and on behalf of the Board of Directors.


CHANDAN PRASAD BARI
(DIRECTOR)
DIN:-08192653


PRABEEN KHANDELWAL
(DIRECTOR)
DIN:-08192666

Place : Kolkata

Dated: 31/08/2022



BRIJDHAM INFRASTRUCTURE PRIVATE LIMITED

CIN:-U70102WB2007PTC115391

Statement of Profit & Loss for the Year Ended 31st March,2022

(Rs. In Thousand)

S.No	Particulars	Note No.	As at 31.03.2022 (Rs.)	As at 31.03.2021 (Rs.)
	Income			
	Revenue from Operations	13	3,240.00	3,240.00
	Other Income	14	17.37	-
I.	Total Revenue		<u>3,257.37</u>	<u>3,240.00</u>
	Expenses			
	Other Expenses	15	3,919.09	4,235.38
II.	Total Expenses		<u>3,919.09</u>	<u>4,235.38</u>
III.	Profit /(loss) before exceptional and extraordinary items and tax (II-IV)		<u>(661.72)</u>	<u>(995.38)</u>
IV.	Exceptional Items		-	-
V.	Profit /(loss) before extraordinary items and tax (V-VI)		<u>(661.72)</u>	<u>(995.38)</u>
VI.	Extraordinary Items		-	-
VII.	Profit /(loss) before tax (VII - VIII)		<u>(661.72)</u>	<u>(995.38)</u>
VIII.	Tax Expense			
	(1) Current Tax		-	-
	(2) Deferred Tax (Assets)/Liability		661.00	659.47
IX.	Profit/(Loss) for the year		<u>(1,322.72)</u>	<u>(1,654.84)</u>
X.	Earning per equity share		(0.13)	(0.17)

Significant Accounting Policies 1
The notes are an integral part of these financial statements
As per our report of even date

For **H. R. AGARWAL & ASSOCIATES**
FRN: 323029E
Chartered Accountants



(CA. HARI RAM AGARWAL)
Partner

M. No. - FCA 057625

UDIN: 22057625ATXKUS7011

Place : Kolkata

Dated: 31/08/2022

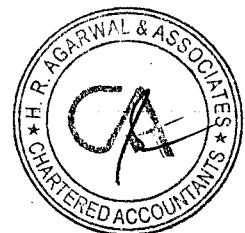
For and on behalf of the Board of Directors.



CHANDAN PRASAD BARI
(DIRECTOR)
DIN:-08192653



PRABEEN KHANDELWAL
(DIRECTOR)
DIN:-08192666



BRIJDHAM INFRASTRUCTURE PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE - "1"

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES :

(a) GENERAL :

The financial statements are prepared as a going concern basis under historical cost convention on accrual basis, except those with significant uncertainty and in accordance with the Companies Act, 2013. Accounting policies, not stated explicitly otherwise, are consistent with generally accepted accounting principles.

(b) RECOGNITION OF INCOME AND EXPENDITURE :

Items of Income & Expenditure are recognised on accrual basis.

(c) RETIREMENT BENEFIT TO EMPLOYEES:

There is no employee in the Company. Hence there is no liability relating to the retirement.

(d) PROVISION FOR CONTINGENT LIABILITIES & CONTINGENT ASSETS:

Provision involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resource. Contingent liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statement.

(Rs. In Thousand)

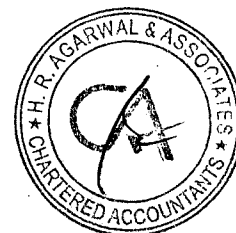
NOTE - "2"	As At 31.03.2022 (Rs.)	As At 31.03.2021 (Rs.)		
SHARE CAPITAL:				
(a) Authorised Capital				
100000 Equity Shares of Rs. 10/- each	1,000	1,000		
Total	<u>1,000</u>	<u>1,000</u>		
(b) Issued, Subscribed & Fully Paid Up Shares				
10,000 Equity Shares of Rs. 10/- each	100	100		
Total	<u>100</u>	<u>100</u>		
(c) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period	No. of Shares	Amount Rs.	No. of Shares	Amount Rs.
At the beginning of the period	10,000	100,000	10,000	100,000
At the end of the period	10,000	100,000	10,000	100,000

(d) Terms, Rights, preference and Restrictions attached to Equity Shares

The Company has only one class of Equity Shares having a par Value of Rs. 10/- each. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the Shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders.

(e) Details of shareholders holding more than 5% shares in the Company	No. of Shares	% Holding	No. of Shares	% Holding
RASHMI GOEL	5,000	50.00%	5,000	50.00%
DEVENDRA GOEL	5,000	50.00%	5,000	50.00%

As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.



BRIJDHAM INFRASTRUCTURE PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

Shares held by promoters at the end of the year		As at 31st March,2022			As at 31st March,2021		
Sl. No.	Promoter Name	No. of Shares	% of Total Shares	% Change during the year	No. of Shares	% of Total Shares	% Change during the year
1	Rashmi Goel	5000	50.00%	-	5000	50.00%	-
3	Devendra Goel	5000	50.00%	-	5000	50.00%	-

(Rs. In Thousand)

NOTE - "3"

RESERVE & SURPLUS

Profit & Loss Account

Surplus/(Deficit) in the statement of Profit and Loss

Balance as per last Financial Statement

Add: Profit/(Loss) for the year

As At	As At
31.03.2022	31.03.2021
(Rs.)	(Rs.)
(7,075.94)	(5,421.09)
(1,323)	(1,654.84)
<u>(8,399)</u>	<u>(7,076)</u>

NOTE - "4"

NON-CURRENT LIABILITIES :

Unsecured Loan from Others

Unsecured Loan from Related Parties

	(Rs. In Thousand)
-	22,496.15
37,090.00	15,531.98
<u>37,090.00</u>	<u>38,028.13</u>

NOTE - "6"

Other Current Liabilities

Others

TOTAL

	(Rs. In Thousand)
377.70	298.32
<u>377.70</u>	<u>298.32</u>

NOTE - "7"

Trade Payable

	(Rs. In Thousand)
48.60	-

7.1 Ageing of Trade payables as at 31.03.2022

(Rs. In Thousand)

Particulars	Outstanding for following periods from date of transaction					Total
	Unbilled	Less Than 1 year	1-2 years	2-3 Years	More than 3 Years	
Others		48.60				48.60
TOTAL	-	48.60	-	-	-	48.60

NOTE - "8"

Property, Plant & Equipment :

(As per schedule Attached)

	(Rs. In Thousand)
28,404.15	28,882.27
<u>28,404.15</u>	<u>28,882.27</u>

NOTE - "9"

Security Deposit

	(Rs. In Thousand)
945.40	945.40

NOTE - "10"

Trade Receivable

	(Rs. In Thousand)
793.80	-

10.1 Ageing of Trade receivable as at 31.03.2022

(Rs. In Thousand)

Particulars	Outstanding for following periods from date of transaction					Total
	Unbilled	Less Than 1 year	1-2 years	2-3 Years	More than 3 Years	
Others		793.80				793.80
TOTAL	-	793.80	-	-	-	793.80



BRIJDHAM INFRASTRUCTURE PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE - "11"

(Rs. In Thousand)

Other Current Assets

Prepaid Insurance	11.66	15.24
TDS Receivable	162.00	265.50
	<u>173.66</u>	<u>280.74</u>

NOTE - "12"

CASH AND CASH EQUIVALENTS:

(Rs. In Thousand)

Balance with Bank

In Current Account	181.85	1,862.32
Cash In Hand (As certified by Management)	39.25	39.25
Total	<u>221.10</u>	<u>1,901.57</u>

NOTE - "13"

Revenue from Operations

(Rs. In Thousand)

Income from Rent	3,240	3,240
	<u>3,240</u>	<u>3,240</u>

NOTE - "14"

Other Income

(Rs. In Thousand)

Interest Received on Income Tax Refund	17.37	-
	<u>17.37</u>	<u>-</u>

NOTE - "15"

(Rs. In Thousand)

Other Expenses

Audit Fees.	7.50	10.20
Bank Charges & Commission	0.02	0.14
Filing Fees	1.60	1.60
Depreciation	478.12	478.12
Insurance Premium	15.24	-
Interest	3,237.00	2,789.50
Maintenance Charges	-	-
Rates & Taxes	175.27	951.11
Professional fees	-	-
Trade Licence	4.35	4.71
	<u>3,919.09</u>	<u>4,235.38</u>

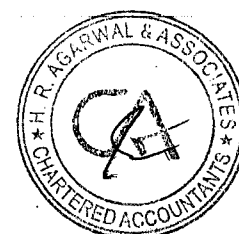
NOTE - "16"

1.The company has not received any information from its suppliers regarding registration under " The Micro, Small and Medium Enterprises Development Act, 2006" Hence the information required to be given in accordance with section 22 of the said Act, is not ascertainable. Hence not disclosed.

2. Related Party Transaction:

Key Management Personnel

Devendra Goel	Relative of a Director
Jay Goel	Director of the company
Lumino Industries Ltd.	ENTERPRISE OVER WHICH KMP AND THEIR RELATIVE CAN EXERCISE SIGNIFICANT INFLUENCE



BRIJDHAM INFRASTRUCTURE PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

Key Management Personnel

(Rs. In Thousand)

Loans/ Advance given and repayment thereof	Year	Loans	Payment Made	Interest	Amount owed to the related parties
Jay Goel	Current Year	-		615.88	7,397.38
	Previous Year	-	529.84	587.12	6,843.09
Devendra Goel	Current Year	-		782.00	9,392.70
	Previous Year	-	651.91	744.76	8,688.90
Lumino Industries Ltd.	Current Year	-	1,961.87	1,839.12	20,299.93
	Previous Year	-	-	-	-

There are above transactions with related parties.

3. Year End Balance with related Parties: -

Particulars		Balance As On 31.03.2022	Nature
Jay Goel	Current Year	7,397.38	Cr.
	Previous Year	(6,843.09)	Cr.
Devendra Goel	Current Year	9,392.70	Cr.
	Previous Year	(8,688.90)	Cr.
Lumino Industries Ltd.	Current Year	20,299.93	Cr.
	Previous Year	-	

4. Previous year's figures have been regrouped/or re-arranged wherever considered necessary.

As per our annexed report of even date.

NOTE - "17"

The Company has issued Corporate Guarantee to the bankers of Lumino Industries Limited, having its registered office at Acropolis, 12th Floor, 1858/1, Rajdanga Main Road, Kolkata – 700 107 for the purpose of Working capital facilities, both fund based and non-fund based, availed by Lumino Industries Limited. The Corporate Guarantee has been issued for working capital facility of Rs 960 Crore (effective from 09/02/2021 as per lead bank (Canara Bank) assessment note) from the entire consortium of bankers.

Other statutory information

- The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- The Company do not have any transactions with companies struck off.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- A. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries), or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- B. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries), or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

For H. R. AGARWAL & ASSOCIATES
Chartered Accountants
Firm Registration No. 323029E

H. R. Agarwal
(CA. HARI RAM AGARWAL)
 Partner
 Mem. No.FCA 057625
 UDIN : 22057625ATXKUSTO1

Place : Kolkata
 Dated: 31/08/2022



For and on behalf of the Board of Directors.

Chandan Prasad Bari
CHANDAN PRASAD BARI
(DIRECTOR)
 DIN:-08192653

Prabeen Khandelwal
PRABEEN KHANDELWAL
(DIRECTOR)
 DIN:-08192666

Note- "5"

(Rs. In Thousand)

Particulars	Companies Act	Income Tax Act	Difference	Tax effect @ 26%
Depreciation	478.12	3,020.00	(2,541.88)	(661.00)
Deferred Tax Liability				(661.00)
Add:- Opening Balance Assets				(659.47)
Closing Deferred Tax Liability				(1,320.47)

For H. R. AGARWAL & ASSOCIATES

FRN: 323029E

Chartered Accountants



CA HARI RAM AGARWAL

(Partner)

M. No. - FCA 057625

UDIN : 22051625ATXKUS7011

For and on behalf of the Board of Directors.


CHANDAN PRASAD BARI
(DIRECTOR)

PRABEEN KHANDELWAL
(DIRECTOR)

Place : Kolkata

Dated: 31/08/2022



Note - 7

Property, Plant & Equipment

(Rs. In Thousand)

Name of Assets	Gross Block (At Cost)				Depreciation		Net Block		
	As on 01.04.2021	Addition	Sales Adjustment	Total	As on 01.04.2021	Depreciation for the year	Total	W.D.V. as on 31.03.2022	W.D.V. as on 31.03.2021
Office Building	30,197.30	-	-	30,197.30	1,315.03	478.12	1,793.15	28,404.15	28,882.27
Total	30,197.30	-	-	30,197.30	1,315.03	478.12	1,793.15	28,404.15	28,882.27
Previous Year	30,093.42	-	-	30,197.30	1,315.03	478.12	1,315.03	28,882.27	29,256.4

For H. R. AGARWAL & ASSOCIATES

FRN: 323029E

Chartered Accountants

H. R. Agarwal

CA HARI RAM AGARWAL

(Partner)

M. No. - FCA 057625

UDIN : 22057625ATXKUS7011

Place : Kolkata

Dated: 31/08/2022

For and on behalf of the Board of Directors.

Chandan Prasad Bari

CHANDAN PRASAD BARI
(DIRECTOR)

Prabeen Khandelwal

PRABEEN KHANDELWAL
(DIRECTOR)

